RABIN & BERDO, P.C.

Specializing in Patent, Trademark And Copyright Law

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April 22, 2004

In Affiliation with Weiss, Moy & Harris, PC having offices in Arizona and Nevada, and in Washington, DC with Rabin & Berdo, PC

Attorney Reference: MAE 311



Mail Stop Patent Application

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

> Re: New Patent Application of: Minoru WATANABE

Title: METHOD OF FORMING A RESIST PATTERN AND FABRICATING

TAPERED FEATURES

Sir:

Steven M. Rabin

Robert H. Berdo, Jr.

Phillip G. Avruch

Allen Wood

Qixia Zhang, Pat. Agent (China)

Please find attached hereto an application for patent which includes:

- Specification, Claims and Abstract (11 Pages) [x]
- 2 Sheets of Formal Drawings (Fig. 1A through Fig. 2E) [x]
- Inventor's Declaration and Power of Attorney (3 Pages) [x]
- Assignment document with cover page (2 Pages) [x]
- [x] Claim for priority and Priority document
- Information Disclosure Statement, Form PTO-1449, and copies of four [x]cited references
- Form PTO-2038 (1 Page) [x]
- Fee (see formula below) [x]

Basic Fee \$770/385 Additional Fees:	\$ 770.00
Total number of claims: 18 in excess of 20: 0 times \$18/9	\$ 0.00
Number of independent claims: 2 in excess of 3: 0 times \$86/43	\$ 0.00
Multiple Dependent Claims \$290/145	\$ 0.00
Recording Fee \$40.	\$ 40.00
TOTAL FEES FOR THE ABOVE APPLICATION	\$ 810.00

In the event there is attached hereto no credit card form PTO-2038 or check, or there is an insufficient amount, please charge the fee to our Account No. 18-0002 and notify us accordingly.

The rights of priority are claimed under 35 USC §119 of Japanese Application No. 2003-320779, filed September 12, 2003.

April 22, 2004

Date RHB:tl Robert H. Berdo, Jr. (Reg. No. 38,075)

(Customer No. 23995)

Respectfully submitted

Please charge any further fee to our Deposit Account